

**VOLUNTEER FIRE DEPARTMENT  
FINANCIAL STATEMENT INSTRUCTIONS**

LINE 1. Beginning Balance - Enter the amount of State funds (only) remaining for the previous year. This amount should be the same as the ending balance from the previous financial statement filed with our office and should equal your beginning balance as shown on your first bank statement.

*Tip: Use the bank statement beginning closest to your year end. For example use beginning balance of statement dated 1/07/2012 for calendar year end 12/31/2012.*

LINE 2a. Enter the total of State funds received by the department during the year for which you are filing the statement.

*Tip: Use treasury deposits shown on your bank statements for your calendar or fiscal year.*

LINE 2b. Enter the total amount of any interest earned on the department's State bank account during the year for which you are filing the statement.

*Tip: Interest earned on State savings accounts, interest earned on State fund certificates of deposit, or interest earned on any other account containing State funds or investment of State funds is reported in the ending balance of State funds deposited in a savings account or investment such as a Certificate of Deposit (CD) reported at the bottom of the statement.*

LINE 2c. Enter the total amount of State funds deposited from a State savings account or investment such as a Certificate of Deposit (CD).

LINE 2. Enter the total amount of receipts; lines 2a, 2b, 2c.

LINE 3. Enter the total amount, by line item, of State funds that were spent during the year according to Chapter 8, Article 15, Section 8b (1) through (15) of the State Code of West Virginia, as amended.

The following examples of allowable expenditures are based on past audits. They do not constitute advice or authorization to take any particular action, and we reserve the right to revise our past positions in future audits. Volunteer Fire Departments' may wish to consult with legal counsel for specific guidance.

*Tip: Use expenditure schedule to record and total your line item expenditure. See instructions for expenditure schedule.*

*Tip: Some departments use their state account for only large allowable expenditures such as truck payments which reduces their financial statement reporting and risk of reporting unallowable expenditures.*

- (1) Enter the total amount of State funds that were spent according to Chapter 8, Article 15, Section 8b (1) of the State Code of West Virginia, as amended.

Personal protective equipment, including protective head gear, bunker coats, pants, boots, combination of bunker pants and books, coats and gloves;

**Payments for:**

- 1.     Suspenders**
- 2.     Coats**
- 3.     Helmets**
- 4.     Bunker Books**
- 5.     Elkskin Gloves**
- 6.     Hazmat Suits**

- (2) Enter the total amount of State funds that were spent according to Chapter 8, Article 15, Section 8b (2) of the State Code of West Virginia, as amended.

Equipment for compliance with the national fire protection standard for automotive fire apparatus, NFPA-1901;

- 1.     Payments for the purchase of any equipment that falls under the guidelines of the NFPA - 1901 Standards**

- (3) Enter the total amount of State funds that were spent according to Chapter 8, Article 15, Section 8b (3) of the State Code of West Virginia, as amended.

Compliance with insurance service office recommendations relating to fire departments;

**Payments for:**

- 1.     Training costs, in that training is one of the prerequisites required in the ratings done by the insurance service office.**
- 2.     Costs incurred by complying with recommendations made by the insurance service office.**

- (4) Enter the total amount of State funds that were spent according to Chapter 8, Article 15, Section 8b (4) of the State Code of West Virginia, as amended

Rescue equipment, communications equipment and ambulance equipment:  
*Provided, That no monies received from the municipal pensions and protection fund or the fire protection fund may be used for equipment for personal vehicles owned or operated by volunteer fire company or department members;*

**Payments for:**

- 1. Rescue equipment such as fire hoses, jaws of life, air tanks, etc.**
- 2. Purchase of pagers, two - way radios and accessories**
- 3. Repairs to pagers and radios**
- 4. Ambulances and ambulatory supplies**

- (5) Enter the total amount of State funds that were spent according to Chapter 8, Article 15, Section 8b (5) of the State Code of West Virginia, as amended.

Capital improvements reasonably required for effective and efficient fire protection service and maintenance of the capital improvements;

**Payments for:**

- 1. Costs associated with the construction of facilities**
- 2. Maintenance and repairs to facilities and equipment**
- 3. Purchase of land**

- (6) Enter the total amount of State funds that were spent according to Chapter 8, Article 15, Section 8b (6) of the State Code of West Virginia, as amended.

Retirement of debts;

**Payments for:**

- 1. Mortgages (building, land, etc.)**
- 2. Long-Term loan agreements**
- 3. Lease-purchase payments**

- (7) Enter the total amount of State funds that were spent according to Chapter 8, Article 15, Section 8b (7) of the State Code of West Virginia, as amended.

Payment of utility bills;

**Payments for:**

1. **Electric service**
2. **Gas service**
3. **Water service**
4. **Telephone service**
5. **Purchase of coal for heating**
6. **Purchase of heating oil**
7. **Phone service**

- (8) Enter the total amount of State funds that were spent according to Chapter 8, Article 15, Section 8b (8) of the State Code of West Virginia, as amended.

Payment of the cost of immunizations, including any laboratory work incident to the immunizations, for firefighters against hepatitis-b and other blood borne pathogens: *Provided*, that the vaccine shall be purchased through the state immunization program or from the lowest cost vendor available: *Provided however*, that volunteer or part volunteer fire companies and departments shall seek to obtain no cost administration of the vaccinations through local boards of health: *Provided further*, that in the event any volunteer or part volunteer fire company or department is unable to obtain no cost administration of the vaccinations through a local board of health, the company or department shall seek to obtain the lowest cost available for the administration of the vaccinations from a licensed health care provider;

**Payment for**

**The cost(s) of immunizations, including any laboratory work necessary for the vaccination.**

- (9) Do Not Use - Filing fee is no longer required under section fourteen, article four, chapter twelve of this code. Please do not remit filing fee.

- (10) Enter the total amount of State funds that were spent according to Chapter 8, Article 15, Section 8b (10) of the State Code of West Virginia, as amended.

Property/casualty insurance premiums for protection and indemnification against loss or damage or Liability; and

**Payment for:**

**Property and/or casualty insurance premiums on a Building and Automobiles.  
(Board of Risk and Insurance Management or private carrier)**

- (11) Enter the total amount of State funds that were spent according to Chapter 8, Article 15, Section 8b (11) of the State Code of West Virginia, as amended.

Operating expenses reasonable required in the normal course of providing effective and efficient fire protection service, which include, but are not limited to, gasoline, bank fees, postage and accounting costs.

**Payments for:**

1. Gasoline and diesel fuel
2. Bank service charges and fees
3. Postage costs for mailing utilities, reports, and other items allowed under this code section
4. Accounting costs
5. Office supplies

- (12) Enter the total amount of State funds that were spent according to Chapter 8, Article 15, Section 8b (12) of the State Code of West Virginia, as amended.

Dues paid to national, state and county associations

**Payments for:**

**Any payment made to an association pertaining to fire protection services.**

- (13) Enter the total amount of State funds that were spent according to Chapter 8, Article 15, Section 8b (13) of the State Code of West Virginia, as amended.

**Payments for:**

**Worker's Compensation Premiums.**

- (14) Enter the total amount of State funds that were spent according to Chapter 8, Article 15, Section 8b (14) of the State Code of West Virginia, as amended.

**Payments for:**

**Life Insurance Premiums to provide a benefit not to exceed \$20,000 for firefighter.**

- (15) Enter the total amount of State funds that were spent according to Chapter 8, Article 15, Section 8b (15) of the State Code of West Virginia, as amended.

Educational and training supplies and fire prevention promotional materials, not to exceed \$500 per year.

**Payments for:**

**Any payment made for rulers, pencils, stickers, etc. used for educational, training and promotion of fire prevention.**

- LINE 3a. Enter the subtotal of lines 3(1) through 3(15), State funds that were spent during the year according to Chapter 8, Article 15, Section 8b (1) through (15) of the State Code of West Virginia, as amended.
- LINE 3b. Enter the total amount of State funds deposited into a State savings account or investment such as a Certificate of Deposit (CD).
- LINE 3. Enter the total amount of disbursements; lines 3a, and 3b.
- LINE 4. Enter ending balance of your State account (line 1 plus line 2 less line 3)

*Tip: Your Ending balance (line 4) should equal beginning balance (line 1) plus receipts (line 2) less disbursements (line 3). Your ending balance should match your ending bank statement balance. If it does not, you should compare your recorded deposits, check amounts and other distributions with those from your bank statements.*

*Tip: Use the bank statement ending closest to your year end. For example use ending balance of statement dated 1/07/2013 for calendar year end 12/31/2012.*

Enter ending balance of State funds deposited in a savings account or investment such as a Certificate of Deposit(CD) for the year ended indicated at the top of the statement.

*Tip: Your ending balance of State funds deposited in a savings account or other investment must be supported by a statement or other documentation. The department must maintain documentation of all transactions (deposits, withdraws, and transfers) for a State savings account or other investments.*

*Tip: State funds must not be commingled with funds from any other source. Funds authorized by Chapter 12, Article 4, Section 14 of the State Code of West Virginia, as amended transferred to a savings account or other investment must be maintained in a separate savings account or other investment account and not commingled with other funds.*

*Tip: The department should not make any expenditure from their State savings account or other investment. The department should use their State bank account for all expenditures authorized by Chapter 8, Article 15, Section 8b.*

Please mark Yes or No indicating whether or not your department receive any state grants or other funds received subject to audit under Chapter 12, Article 4, Section 14 of the State Code of West Virginia for the year indicated above?

If you answer Yes to the above questions please indicate how much money you received and for what purpose the money was granted.

Please have the statement signed by the Fire Chief or the Director and have it notarized if paper copy is used.

*Tip: You may file your financial statement online. Filing your financial statement on line is easier, faster, and you do not have to have it notarized. See instructions of filing your financial statement online.*